

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FLA. STATUTE	SOURCES AND USES
<u>GENERAL FUND</u>		
001 GENERAL FUND	129.02 (1) F.S.	REV: Ad Valorem Taxes, Sales Tax, Licenses, Racing Tax, User fees, "General" revenue EXP: Leisure Services, Central Services, Health Services, Administrative, Property Appraiser Tax Collector, Clerk to Board, Supervisor of Elections, General, Commission
<u>SPECIAL REVENUE FUNDS</u>		
101 TRANSPORTATION TRUST	129.02 (2) F.S.	REV: Gas Taxes, Franchise Fees, Impact Fees, Mobile Home Tags, Permits EXP: Capital Transportation Projects, Road & Bridge, Engineering, Public Works Administration
102 UNINCORPORATED SERVICES	129.02 (6) F.S.	REV: Ad Valorem Taxes, Fees, Fines EXP: Planning, Eco. Dev., Building & Zoning, Code Compliance, Comm Dev. Admin, Animal Control, Stormwater Drainage, Urban Forester
103 LAW ENFORCEMENT MSTU	129.02 (4) F.S.	REV: Ad Valorem EXP: Transfer to fund 107 for Unincorporated Area Road Patrol
104 GRANTS & DONATIONS	129.02 (4) F.S.	REV: Grants EXP: Grant Projects
105 STATE LIBRARY GRANT	129.02 (4) F.S.	REV: State Library Grant, Donations EXP: Library
106 ADDITIONAL COURT COSTS	129.02 (4) F.S.	REV: Court Charges EXP: Reimburse Fund 107 for Additional Court Costs
107 FINE & FORFEITURE FUND	129.02 (3) F.S.	REV: Ad Valorem Taxes, Fines, E911 Fee EXP: Sheriff, Judicial, Central Communications, Central Services (Jail & Judicial Maintenance)
108 ART SPECIAL GRANT FUND	129.02 (4) F.S.	REV: Grants EXP: Art Programs
109 DRUG ABUSE TRUST FUND	129.02 (4) F.S.	REV: Fees EXP: Drug Abuse Programs
111-139 SPECIAL DISTRICTS, MSBU's, MSTU's	129.02 (6) F.S.	REV: Ad Valorem Taxes, Special Assessments EXP: Street Lights, Road/Drainage Improvements to special districts

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FLA. STATUTE	SOURCES AND USES	
140 PORT & AIRPORT FUNDS	129.02 (6) F.S.	REV:	FFA Grants, FDOT Grants, Ad Valorem Taxes, Airport Operating Revenue
		EXP:	Airport Expansion, Port Improvement, Airport & Port operations
142 PORT MSBU	129.02 (4) F.S.	REV:	Special Assessments
		EXP:	Port Development
145-146 MOSQUITO CONTROL DISTRICT	129.02 (6) F.S.	REV:	Ad Valorem Taxes, State Allocation, Grants
		EXP:	Mosquito Control
160 RAD PLAN MAINTENANCE	129.02 (4) F.S.	REV:	FPL/State Grant
		EXP:	Radiological Planning and Exercises
162 TOURISM DEV - 5TH CENT	129.02 (4) F.S.	REV:	Tourism Dev- 5th Cent
		EXP:	Sports Complex Parks and Recreation Improvements
170 COURT FACILITIES FUND	129.02 (4) F.S.	REV:	Court Fees
		EXP:	Judicial Maintenance & Capital
171 COURT FACILITIES FUND - COURT	129.02 (4) F.S.	REV:	Court Filing Charges and Court Loses
		EXP:	Construction operation and maintenance of court facilities
181 HOUSING AUTHORITY	129.02 (4) F.S.	REV:	Residual Funds from Loan program
		EXP:	St. Lucie County Housing Authority
182 ENVIRONMENTAL LAND ACQUISITION	129.02 (4) F.S.	REV:	Ad Valorem Taxes
		EXP:	Environmental Land Acquisition
183 COURT ADMINISTRATOR	129.02 (4) F.S.	REV:	Transfer from Fine & Forfeiture(107), Grants, Circuit Counties Share
		EXP:	Court Administrator, Mediation
184 EROSION OPERATING FUND	129.02 (6) F.S.	REV:	Ad Valorem Taxes
		EXP:	Erosion Control Operations, Maintenance, Contruction
185 HOUSING ASSISTANCE (SHIP)	129.02 (4) F.S.	REV:	Grants
		EXP:	Housing Assistance Program
186 RECYCLING OPERATING FUND	129.02 (4) F.S.	REV:	Garbage Franchise, Grants
		EXP:	County Recycling Program

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FLA. STATUTE	SOURCES AND USES
187 BOATING IMPROVEMENT PROJECTS	129.02 (4) F.S.	REV: Vessel Fees EXP: Interest on Projects
<u>DEBT SERVICE FUNDS</u>		
201-295 INTEREST & SINKING FUNDS	129.02 (5) F.S.	REV: Ad Valorem Taxes, State Revenue Sharing, Special Assessments EXP: Debt Service on Bonds
<u>CAPITAL PROJECT FUNDS</u>		
301 S. COUNTY REGIONAL STADIUM	129.02 (4) F.S.	REV: Bond Proceeds, Donations EXP: South County Annex
302 EROSION CAPITAL FUND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds, Grants EXP: Erosion Control Capital Projects
304 COMMUNICATIONS SYSTEM FUND	129.02 (4) F.S.	REV: Additional Traffic Fine EXP: New Communications system
305 BEACH BOND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Beach Acquisition & Capital Improvements
310 IMPACT FEES FUND	129.02 (4) F.S.	REV: Impact Fees EXP: Parks, Libraries, Public Building and Correctional Building
315 COUNTY BUILDING FUND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Sheriff's Administration Bldg, ADA Improvements, Capital projects as approved by BOCC
316 COUNTY/TRANSPORTATION CAPITAL	129.02 (4) F.S.	REV: Franchise Fees, Gas taxes EXP: Capital Transportation Projects, Parks Capital Projects, Capital projects as approved by BOCC
330-339 CAPITAL MSBU FUNDS	129.02 (4) F.S.	REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs
342 PORT DEVELOPMENT FUND	129.02 (4) F.S.	REV: Cash Balance from Bond Proceeds EXP: Port Development

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FLA. STATUTE	SOURCES AND USES	
352 SHI WASTE WATER TREATMENT	129.02 (4) F.S.	REV:	Cash Balance from Bond Proceeds
		EXP:	Construction of waste and water treatment plant
362 SPORT COMPLEX IMPROVEMENT	129.02 (4) F.S.	REV:	Cash Balance from Bond Proceeds
		EXP:	Sports Complex improvements
370 MSBU INHOUSE FINANCING	129.02 (4) F.S.	REV:	Transportation Trust Fund
		EXP:	Assessment Proceeds from Property Owners
382 ENVIRONMENTAL LAND	129.02 (4) F.S.	REV:	Bond Proceeds
		EXP:	Environmental Land Acquisition
388-399 CAPITAL MSBU FUNDS	129.02 (4) F.S.	REV:	Bond Proceeds, Special Assessments
		EXP:	MSBU Capital costs
<u>ENTERPRISE FUNDS</u>			
401-402 S.L.C. LANDFILL	129.02 (4) F.S.	REV:	Landfill fees, Garbage Franchise, Grants
		EXP:	Landfill operations, capital, reserves, debt service
418 GOLF COURSE	129.02 (4) F.S.	REV:	Golf Course User Fees, Sales
		EXP:	Golf Course Operations
421-452 UTILITY FUNDS	129.02 (4) F.S.	REV:	Utility User Fees, Bond Proceeds
		EXP:	Utility operations, capital
461 SPORTS COMPLEX	129.02 (4) F.S.	REV:	Sports Complex operating revenues, 2-cent Tourism Tax (transfer from Fund 610)
		EXP:	Sports Complex operations, maintenance, and payment to SLW
471-489 UTILITY FUNDS	129.02 (4) F.S.	REV:	Utility User Fees, Bond Proceeds
		EXP:	Utility operations, capital
491 BUILDING CODE FUND	129.02 (4) F.S.	REV:	Permit Fees
		EXP:	Code Compliance(Building Inspections)

**ST. LUCIE COUNTY
FUND DESCRIPTIONS**

FUND	FLA. STATUTE	SOURCES AND USES
<u>INTERNAL SERVICE FUNDS</u>		
505 INSURANCE & LOSS FUND	129.02 (4) F.S.	REV: Charges to departments, and constitutional officers EXP: Health and Life Programs, Property, Workers Compensation, and Liability coverage
610-611 ONE-CENT TOURISM TRUST FUND	129.02 (4) F.S.	REV: One-cent Tourism Tax EXP: Tourism Division Salaries & Promotions
615 IMPACT FEES	129.02 (4) F.S.	REV: Impact Fees EXP: Transfer to 101 for Road projects, Disbursement of other agency fees
620 LAW ENFORCEMENT TRUST FUND	129.02 (4) F.S.	REV: Confiscated Property EXP: Sheriff
625 LAW LIBRARY	129.02 (4) F.S.	REV: Law Library Fees EXP: Law Library Operations and books
660 J & J UTILITIES	129.02 (4) F.S.	REV: Utility User Fees EXP: Utility operations
665 SLC ART IN PUBLIC PLACES TRUST FUND	129.02 (4) F.S.	REV: Transfer from various capital projects EXP: Art work as per ordinance
666 SLC ECONOMIC DEV TRUST FUND	129.02 (4) F.S.	REV: Delinquent Taxes , Occupational Licenses EXP: SLC Economic Dev Trust Fund
670-699 CAPITAL MSBU FUNDS	129.02 (4) F.S.	REV: Bond Proceeds, Special Assessments EXP: MSBU Capital costs
TOTAL FUNDS OF ST. LUCIE COUNTY :	244	
FUND SOURCES & USES are listed in major revenue/expenditure order for each fund.		